

1
2
3
4
5
6
7
8 UNITED STATES DISTRICT COURT
9 CENTRAL DISTRICT OF CALIFORNIA
10

11 United States of America,

12
13 Petitioner,

14 v.

15 Rob Mikitarian,

16
17 Respondent.
18
19
20
21
22
23
24
25
26
27
28

Case No. 2:23-cv-10183-FLA

ORDER TO SHOW CAUSE

1 On December 4, 2023, Petitioner the United States of America
2 (“Petitioner”) filed a Petition to Enforce Internal Revenue Service (“IRS”)
3 Summons (the “Petition”). Dkt. 1. The court, having considered the Petition,
4 finds Petitioner has established a prima facie case for judicial enforcement of
5 the subject IRS summons. *See United States v. Powell*, 379 U.S. 48, 57–58
6 (1964).

7 The court hereby ORDERS Respondent Rob Mikitarian (“Respondent”)
8 to appear before the court at the following date, time, and address, to SHOW
9 CAUSE why his testimony, as required by the IRS summons, should not be
10 compelled:

11 Date: February 23, 2024

12 Time: 11:00 a.m.

13 Courtroom: 6B

14 Address: United States Courthouse

15 350 West First Street, Los Angeles, CA 90012

16 IT IS FURTHER ORDERED that copies of the following documents be
17 served on Respondent (a) by personal delivery, (b) by leaving a copy at
18 Respondent’s dwelling or usual place of abode with someone of suitable age
19 and discretion who resides there, (c) by email to Respondent’s attorney, if
20 Respondent’s attorney agrees to accept service by email, or (d) by certified
21 mail:

22 1. This Order; and


23 2. The Petition, Memorandum of Points and Authorities, and
24 accompanying Declaration.

25 Service may be made by any employee of the IRS or the United States
26 Attorney’s Office.

27 IT IS FURTHER ORDERED that within ten (10) days after service
28 upon Respondent of the herein described documents, Respondent shall file

1 and serve a written response, supported by appropriate sworn statements, as
2 well as any desired motions. If, prior to the return date of this Order,
3 Respondent files a response with the court stating that Respondent does not
4 oppose the relief sought in the Petition, nor wish to make an appearance,
5 then the appearance of Respondent at any hearing pursuant to this Order to
6 Show Cause is excused, and Respondent shall comply with the summons
7 within ten (10) days thereafter.

8
9 Dated: January 5, 2024

10
11 
12 FERNANDO L. AENLLE-ROCHA
13 United States District Judge
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28